

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 1199 Ronan Elem 24 Lake

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	147	661,161	306,427	299,852	
2006	158	778,462	328,534	314,978	7,563
2007			317,446	303,708	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 117,301

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,498
Per-student amount for FY 2006----- 4,927

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 1199 Ronan Elem 24 Lake

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS

LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	147	661,161	311,886	349,275	
2006	158	778,462	292,150	486,312	7,563
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 137,037

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,376

Per-student amount for FY 2006----- 3,078

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

YES

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Ronan Elem 1199

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Ronan Elem 1199						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	232000.69	283410.42
			2XX	Personal Services - Employee Benefits	22397.56	25095.82
			3XX	Purchased Professional and Technical Services	120.00	3297.21
			5XX	Other Purchased Services	3091.10	404.10
			6XX	Supplies and Materials	10892.87	4080.91
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	79566.00
			2XX	Personal Services - Employee Benefits	.00	5914.61
			3XX	Purchased Professional and Technical Services	29331.29	32185.40
			4XX	Purchased Property Services	154.42	.00
			5XX	Other Purchased Services	1597.77	2192.83
			6XX	Supplies and Materials	6244.80	385.43
			810	Dues and Fees	.00	448.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	10500.00	27794.82
			2XX	Personal Services - Employee Benefits	552.25	3211.30
			3XX	Purchased Professional and Technical Services	639.91	689.72
			5XX	Other Purchased Services	827.96	139.20
			6XX	Supplies and Materials	1040.67	631.13
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	17622.50	15954.96
			2XX	Personal Services - Employee Benefits	857.43	2876.54
			4XX	Purchased Property Services	654.00	.00
			6XX	Supplies and Materials	1496.79	1983.02
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	42749.87	46182.56
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	11516.58	12381.84
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	2358.20	1957.24
District/Coop Totals					396,646.66	550,783.06

Ronan H S 1200

01 General Fund

280 Special Education - Local and State

1XXX Instruction

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Ronan Elem 1199

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Ronan H S 1200						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	162196.34	120090.83
			2XX	Personal Services - Employee Benefits	23431.73	21552.22
			3XX	Purchased Professional and Technical Services	120.00	1163.08
			5XX	Other Purchased Services	413.40	26.70
			6XX	Supplies and Materials	895.31	91.31
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	24671.94	30864.98
			2XX	Personal Services - Employee Benefits	4412.94	5852.19
			3XX	Purchased Professional and Technical Services	.00	995.34
			5XX	Other Purchased Services	.00	66.93
			6XX	Supplies and Materials	303.75	28.83
			810	Dues and Fees	.00	224.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	9779.95	10142.78
			2XX	Personal Services - Employee Benefits	994.08	1266.36
			3XX	Purchased Professional and Technical Services	213.29	99.02
			5XX	Other Purchased Services	166.24	25.00
			6XX	Supplies and Materials	346.86	172.96
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	6228.12	5158.28
			2XX	Personal Services - Employee Benefits	285.84	950.45
			4XX	Purchased Property Services	218.00	.00
			6XX	Supplies and Materials	498.91	661.01
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	23432.94	21628.76
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	3641.32	4438.09
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	1482.70	1540.46
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	780.68	639.60
District/Coop Totals					264,514.34	227,679.18
Prime Applicant Totals					661,161.00	778,462.24